

City of Springfield**FY 06 Recommended Budget**

Function: Finance
Department: Board of Assessors
Program: Assessor
Program Budget \$558,563

Department Mission:

The mission of the Board of Assessors is to provide the City of Springfield with a stable and expanding revenue stream through accurate and equitable valuation of all real and personal property within the City. The goal of the Assessors is to distribute the real estate and personal property tax burden equitably within the Laws of the Commonwealth of Massachusetts, and to provide taxpayers with assessments that they can rely on as a realistic estimates of value of their property.

Department Highlights:

The Board of Assessors is charged with determining valuations for over 46,000 real and personal property taxable accounts. It should be noted that the office is facing a new DOR regulation requiring statistical compliance on an annual basis. (Formerly, it was required every 3 years.)

The Board of Assessors is responsible to record, analyze and inspect over 6,000 property transactions per year. The Board of Assessors also administers abatements and exemptions in accordance with Massachusetts General Laws. In addition, the department places great emphasis on identifying additions to the tax base through New Growth to enable the City to increase the tax levy.

The department is a very busy public office, with in person and or telephone inquiries from property owners, appraisers, mortgage lenders and other industries and concerns as they relate to property ownership and taxation. At times, it is not unusual for the office to have 50 counter visits per day or over 200 telephone calls per day. The creation of a WEB site for basic information has proven extremely helpful in the reduction of telephone and foot traffic, but one of the goals of this office would be to improve customer counter wait time and return phone calls.

Pursuant to the Control Board's policy of maximizing efficiency of operations and providing cost effective solutions, the Board of Assessors will be studied and analyzed by an external consultant. This is expected to occur in the first quarter of Fiscal Year 2006.

The department continues to deal with the challenge of assessing telecommunications personal property in an uncertain legal and economic environment.

Program Goal:

The goal of the Board of Assessors is to maintain the process of administering all (Real, Personal and Excise) tax commitments, maintenance of public documents as they relate to all Real, Personal and Excise tax bills, and to consider abatement applications and Appellate Tax Board appeals in a timely and accurate manner.

Program Narrative:

The program services include maintenance and valuation of 47,940 parcels of real estate and personal property accounts in a fair and equitable manner.

Program Objectives:

1. Develop values for all taxable and non-taxable property at 100% full and fair cash value as of the statutory assessment date set by the Department of Revenue (DOR). Estimated increase 2.5%.
2. Increase the City's Tax Levy by allowable 2.5%.
3. Increase the City of Springfield's total valuation and tax revenue by capturing as much "new growth" as possible under the laws of the Commonwealth.
4. Maintain an accurate inventory of all property, both real and personal, that reflects correct property descriptions, owners and other pertinent information as it relates to the valuation process and to comply with DOR standards and regulations.

Key Program Measures	FY 2004 <u>Actual</u>	FY 2005 <u>Estimated</u>	FY 2006 <u>Projected</u>
Full Fair Cash Valuation (FFCV)			
all Parcels (including exemptions)	6,017,499,390	7,630,944,180	7,821,717,785
Tax Levy	125,591,452	131,027,435	134,303,125
New Growth Value	206,240,291	77,512,390	13,002,100
 New Growth Tax Revenue	 6,817,913	 2,302,632	 433,750
Property Transfers	5,653	6,000	6,000
Overvalue Abatement Applications	712	869	800
Appellate Tax Board Dockets	186	150	125
Property Inspections & Photographs	6,639	4,500	6,500
Sales Ratios (Aggregate)	98%	98%	98%

Proposed Program Changes:

To list and measure tax exempt properties not fully captured to date.

City of Springfield
Program Summary
Finance
Board of Assessors
Assessor

FY 06 Recommended Budget

	Actual		Adopted		Actual		Estimated		Proposed	
	Expenditures		FY 05		03/31/05		06/30/05		FY 06	
	FY 04		FY 05		03/31/05		06/30/05		FY 06	
EXPENDITURE SUMMARY										
Regular Payroll	\$	406,856	\$	492,473	\$	303,515	\$	418,695	\$	332,513
Overtime		-		-		-		-		-
Purchase of Service		20,371		157,077		59,122		78,829		212,150
Materials and Supplies		4,213		4,275		1,489		1,985		2,000
Intergovernmental		7,200		7,200		4,805		6,407		10,000
Other		2,747		2,925		2,843		3,791		1,900
Capital Outlay		-		-		-		-		-
Total	\$	441,387	\$	663,950	\$	371,774	\$	509,707	\$	558,563

	Actual	Estimated	Proposed
REVENUE SUMMARY	FY 04	FY 05	FY 06
Non General Fund			
Grants	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-
Fees	-	-	-
Reimbursements	-	-	-
Total Non General Fund	\$ -	\$ -	\$ -
General Fund			
General Fund Fees	\$ -	\$ -	\$ -
General Fund Contribution	441,387	509,707	558,563
Total General Fund	\$ 441,387	\$ 509,707	\$ 558,563
Total	\$ 441,387	\$ 509,707	\$ 558,563

	Actual	Adopted	Proposed
FUNDED POSITIONS/FTEs	FY 04	FY 05	FY 06
Assessor (1 Assessor w/stipend for Chairman)	2	2	2
Assistant Assessor (vacant 2/05)	1	1	
Property Field Inspector (includes 1 vacant 4/05)	2	2	1
Real Estate Data Coordinator	1	1	1
Administration (includes 3 vacant positions)	6	6	3
Total	12	12	7

APPROPRIATION SUMMARY						
Personal Services	\$	406,856	\$	492,473	\$	332,513
Other Than Personal Services	\$	34,531	\$	171,477	\$	226,050
Capital Outlay						
TOTAL	\$	441,387	\$	663,950	\$	558,563